

Label

(See instructions on page 14.)

Use the IRS label.

Otherwise, please print or type.

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H
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EYL S18 50
ELLIOTT NAISHTATI
R
S

OMB No. 1545-0074

Your social security number
[REDACTED]

You must enter your SSN(s) above.

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) ☒ You ☐ Spouse

Filing Status

Check only one box.

- 1 ☒ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

If more than four dependents, see page 17.

- 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a
- b ☐ Spouse
- c Dependents:
- | (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 17) |
|----------------|-----------|--|-------------------------------------|--|
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
- d Total number of exemptions claimed
- Boxes checked on 6a and 6b: 1
- No. of children on 6c who:
- lived with you: 0
 - did not live with you due to divorce or separation (see page 18): 0
- Dependents on 6c not entered above: 0
- Add numbers on lines above: 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 21.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8a Taxable interest. Attach Schedule B if required
- b Tax-exempt interest. Do not include on line 8a
- 9a Ordinary dividends. Attach Schedule B if required
- b Qualified dividends (see page 21)
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22)
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐
- 14 Other gains or (losses). Attach Form 4797
- 15a IRA distributions
- 16a Pensions and annuities
- b Taxable amount (see page 23)
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20a Social security benefits
- b Taxable amount (see page 26)
- 21 Other income. List type and amount (see page 28)
- 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶

Adjusted Gross Income

- 23 Educator expenses (see page 28)
- 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
- 25 Health savings account deduction. Attach Form 8889
- 26 Moving expenses. Attach Form 3903
- 27 One-half of self-employment tax. Attach Schedule SE
- 28 Self-employed SEP, SIMPLE, and qualified plans
- 29 Self-employed health insurance deduction (see page 29)
- 30 Penalty on early withdrawal of savings
- 31a Alimony paid b Recipient's SSN ▶
- 32 IRA deduction (see page 30)
- 33 Student loan interest deduction (see page 33)
- 34 Tuition and fees deduction. Attach Form 8917
- 35 Domestic production activities deduction. Attach Form 8903
- 36 Add lines 23 through 31a and 32 through 35
- 37 Subtract line 36 from line 22. This is your adjusted gross income ▶

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 34.

• All others:
Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

- 38 Amount from line 37 (adjusted gross income)
- 39a Check ☐ You were born before January 2, 1944, ☐ Blind. ☐ Spouse was born before January 2, 1944, ☐ Blind. Total boxes checked **39a**
- b If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here **39b**
- c Check if standard deduction includes real estate taxes or disaster loss (see page 34) **39c**
- 40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
- 41 Subtract line 40 from line 38
- 42 If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d
- 43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
- 44 Tax (see page 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972
- 45 Alternative minimum tax (see page 39). Attach Form 6251
- 46 Add lines 44 and 45
- 47 Foreign tax credit. Attach Form 1116 if required
- 48 Credit for child and dependent care expenses. Attach Form 2441
- 49 Credit for the elderly or the disabled. Attach Schedule R
- 50 Education credits. Attach Form 8863
- 51 Retirement savings contributions credit. Attach Form 8880
- 52 Child tax credit (see page 42). Attach Form 8901 if required
- 53 Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695
- 54 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐
- 55 Add lines 47 through 54. These are your total credits
- 56 Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-

Other Taxes

- 57 Self-employment tax. Attach Schedule SE
- 58 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919
- 59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
- 60 Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H
- 61 Add lines 56 through 60. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

- 62 Federal income tax withheld from Forms W-2 and 1099
- 63 2008 estimated tax payments and amount applied from 2007 return
- 64a Earned income credit (EIC)
- b Nontaxable combat pay election **64b**
- 65 Excess social security and tier 1 RRTA tax withheld (see page 61)
- 66 Additional child tax credit. Attach Form 8812
- 67 Amount paid with request for extension to file (see page 61)
- 68 Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885
- 69 First-time homebuyer credit. Attach Form 5405
- 70 Recovery rebate credit (see worksheet on pages 62 and 63)
- 71 Add lines 62 through 70. These are your total payments

Refund

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

- 72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid
- 73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ☐
- b Routing number
- c Type: ☐ Checking ☐ Savings
- d Account number
- 74 Amount of line 72 you want applied to your 2009 estimated tax

Amount You Owe

- 75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65
- 76 Estimated tax penalty (see page 65)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? ☐ Yes. Complete the following. ☐ No

Designee's name

Phone no.

Personal identification number (PIN)

Sign Here

Joint return? See page 15. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no. ()

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (5)

Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

2008

Attachment
Sequence No. **07**

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedules A&B (Form 1040).**

Name(s) shown on Form 1040

Elliott Naishtat

Your social security number
[REDACTED]

Medical and Dental Expenses

- Caution.** Do not include expenses reimbursed or paid by others.
- 1 Medical and dental expenses (see page A-1).
 - 2 Enter amount from Form 1040, line 38
 - 3 Multiply line 2 by 7.5% (.075)
 - 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

1		
2		
3		
4		

Taxes You Paid

(See page A-2.)

- 5 State and local (check only one box):
 - a ☐ Income taxes, or
 - b ☒ General sales taxes
- 6 Real estate taxes (see page A-5)
- 7 Personal property taxes
- 8 Other taxes. List type and amount ▶

5	669	24
6	5884	33
7	0	
8	0	

- 9 Add lines 5 through 8

9		
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	0
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Interest You Paid

(See page A-5.)

- 10 Home mortgage interest and points reported to you on Form 1098
- 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶

10	1189	71
11		

Note. Personal interest is not deductible.

- 12 Points not reported to you on Form 1098. See page A-6 for special rules.
- 13 Qualified mortgage insurance premiums (see page A-6)
- 14 Investment interest. Attach Form 4952 if required. (See page A-6.)
- 15 Add lines 10 through 14

11	0	
12	0	
13	0	
14	0	

Gifts to Charity

If you made a gift and got a benefit for it, see page A-7.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-7
- 17 Other than by cash or check. If any gift of \$250 or more, see page A-8. You **must** attach Form 8283 if over \$500
- 18 Carryover from prior year
- 19 Add lines 16 through 18.

16	2150	00
17	104	00
18	0	

Casualty and Theft Losses

- 20 Casualty or theft loss(es). Attach Form 4684. (See page A-8.)

20		
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	0
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Job Expenses and Certain Miscellaneous Deductions

(See page A-9.)

- 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶ *TSEU dues*
- 22 Tax preparation fees
- 23 Other expenses—investment, safe deposit box, etc. List type and amount ▶
- 24 Add lines 21 through 23
- 25 Enter amount from Form 1040, line 38
- 26 Multiply line 25 by 2% (.02)
- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-

21	120	00
22	0	
23	0	
24	120	00
25	37601	95
26	752	04

Other Miscellaneous Deductions

- 28 Other—from list on page A-10. List type and amount ▶

27		
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	0
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Total Itemized Deductions

- 29 Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)?
 - ☒ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.
 - ☐ **Yes.** Your deduction may be limited. See page A-10 for the amount to enter.
- 30 If you elect to itemize deductions even though they are less than your standard deduction, check here

28		
29		

	0

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Schedule B—Interest and Ordinary Dividends

Attachment
Sequence No. 08Part I
Interest(See page B-1
and the
instructions for
Form 1040,
line 8a.)**Note.** If you
received a Form
1099-INT, Form
1099-OID, or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►

University Federal Credit Union
University Federal Credit Union
Dime Savings Bank of Williamsburg
Southwest Securities Inc
Ameriprise Financial
Atlas Pipeline Partners, LP
Santa Fe Energy TR-UTS

1

Amount

5 44

191 12

4 01

448 16

56 33

301 00

43 67

- 2 Add the amounts on line 1
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►

Note. If line 4 is over \$1,500, you must complete Part III.

2

1049 73

3

0

4

1049 73

Part II
Ordinary
Dividends(See page B-1
and the
instructions for
Form 1040,
line 9a.)**Note.** If you
received a Form
1099-DIV or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

- 5 List name of payer ►

Calvert Social Investment Fund
Southwest Securities Inc
Ameriprise Financial

5

Amount

847 25

7320 53

3172 23

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ►

Note. If line 6 is over \$1,500, you must complete Part III.

6

11340 01

Part III
Foreign
Accounts
and Trusts(See
page B-2.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

- 7a At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.

- b If "Yes," enter the name of the foreign country ►

- 8 During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (5)

Profit or Loss From Business

(Sole Proprietorship)

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2008

Attachment
Sequence No. 09

Name of proprietor

Elliott Naishat

Social security number (SSN)

B Enter code from pages C-9, 10, & 11

D Employer ID number (EIN), if any

A Principal business or profession, including product or service (see page C-3 of the instructions)

Attorney - Legal Services

C Business name. If no separate business name, leave blank.

E Business address (including suite or room no.)
City, town or post office, state, and ZIP code

*602 W. 11th Street
Austin TX 78701*

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2008? If "No," see page C-4 for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2008, check here

Part I Income

1 Gross receipts or sales. **Caution.** See page C-4 and check the box if:

• This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or

• You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-4 for limit on losses.

2 Returns and allowances

3 Subtract line 2 from line 1

4 Cost of goods sold (from line 42 on page 2)

5 **Gross profit.** Subtract line 4 from line 3.

6 Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4).

7 **Gross Income.** Add lines 5 and 6

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising

9 Car and truck expenses (see page C-5).

10 Commissions and fees

11 Contract labor (see page C-5)

12 Depletion

13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)

14 Employee benefit programs (other than on line 19)

15 Insurance (other than health)

16 Interest:

a Mortgage (paid to banks, etc.)

b Other

17 Legal and professional services

18 Office expense

19 Pension and profit-sharing plans

20 Rent or lease (see page C-6):

a Vehicles, machinery, and equipment

b Other business property

21 Repairs and maintenance

22 Supplies (not included in Part III)

23 Taxes and licenses

24 Travel, meals, and entertainment:

a Travel

b Deductible meals and entertainment (see page C-7)

25 Utilities

26 Wages (less employment credits)

27 Other expenses (from line 48 on page 2)

1	3372	39
2	0	
3	3372	39
4	0	
5	3372	39
6	0	
7	3372	39

18		
19		
20		
20a		
20b		
21		
22		
23	515	00
24		
24a		
24b		
25		
26		
27	355	00
28	870	00
29	2502	39
30	0	
31	2502	39

28 **Total expenses** before expenses for business use of home. Add lines 8 through 27

29 Tentative profit or (loss). Subtract line 28 from line 7

30 Expenses for business use of your home. Attach Form 8829

31 **Net profit or (loss).** Subtract line 30 from line 29.

• If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1 as a statutory employee, see page C-7). Estates and trusts, enter on Form 1041, line 3.

• If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-8).

• If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1 as a statutory employee, see the line 31 instructions on page C-7). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see page C-8)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36 Purchases less cost of items withdrawn for personal use	36		
37 Cost of labor. Do not include any amounts paid to yourself	37		
38 Materials and supplies	38		
39 Other costs	39		
40 Add lines 35 through 39	40		
41 Inventory at end of year	41		
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-5 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶/...../.....

44 Of the total number of miles you drove your vehicle during 2008, enter the number of miles you used your vehicle for:

a Business b Commuting (see instructions) c Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Austin Bar Association	140	00
Individual Rights & Responsibilities-		
State Bar of Texas section dues	15	00
National Association of Social		
Workers (NASW) dues	200	00
48 Total other expenses. Enter here and on page 1, line 27	48	355 00

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (5)
Name(s) shown on return

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2008

Attachment
Sequence No. **12**

Elliott Naishat

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 1000 sh. Santa Fe Energy TR-UTS	4/4/07	1/22/08	25,866.56	23,289.81	2,576.75
1000 sh. First Charter Corp.	4/16/08	1/22/08	29,751.22	25,361.35	4,389.87
1000 sh. Twenty-First Century Holding Inc.	2/14/08	12/29/08	4,128.07	11,891.87	(7,763.80)
500 sh. Sandisk Corp.	10/13/08	12/29/08	4,354.47	8,160.50	(3,806.03)
500 sh. Textron Inc	10/13/08	12/29/08	6,299.46	10,330.50	(4,031.04)
2 Enter your short-term totals, if any, from Schedule D-1, line 2.	2	18,208.50			4,827.48
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3	88,608.28			
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4				0
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5				(369.00)
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet on page D-7 of the instructions	6				0
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f).	7				(4175.77)

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 117 sh. Zila Inc. 1 bought 1000 sh. Bio Dental Technol. Corp on 12/30/96. Bio Dental exchanged for 825 sh. Zila Inc on 1/13/07. Zila reverse split-exchange to 117 sh. of Zila on 9/22/08. I sold 117 sh of Zila on 12/29/08	12/30/96	12/29/08	32.10	5,363.80	(5,331.70)
9 Enter your long-term totals, if any, from Schedule D-1, line 9.	9	39,122.37			27,693.75
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10	39,154.47			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11				0
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12				(1869.00)
13 Capital gain distributions. See page D-2 of the instructions	13				200.84
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet on page D-7 of the instructions	14				0
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back.	15				20,693.89

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	16,518	12
If line 16 is: • A gain , enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • A loss , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • Zero , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.			
17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.			
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions.	18	0	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions.	19	0	
20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.			
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) }	21	()	
Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.			

SCHEDULE D-1
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Continuation Sheet for Schedule D
(Form 1040)

▶ See instructions for Schedule D (Form 1040).

▶ Attach to Schedule D to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2008

Attachment
Sequence No. **12A**

Elliott Naishat

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 2865 sh. Gemstar TV Guide. I bought 5000 sh. Gemstar on 1/22/08 for 23,352.57. I sold 2865 sh. (via cash election) of Gemstar on 5/5/08 for 18,192.75 and also received 543 sh. of Macrovision Solutions Corp. pro- rata purchase price of 2865 sh. Gemstar was 13,381.02	1/22/08	5/5/08	18,192.75	13,381.02	4811.73
Frac share (.498) of Macrovision Solutions Corp. via sale of 2865 sh. of Gemstar and receipt of 543 sh. of Macrovision. (see above entry)	1/22/08	5/6/08	15.75	0	15.75
Totals. Add the amounts in column (d). Also, combine the amounts in column (f). Enter here and on Schedule D, line 2 ▶			18208.50		4827.48

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (5)

Self-Employment Tax

OMB No. 1545-0074

2008

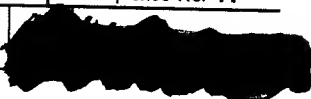
Attachment
Sequence No. **17**

▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

Name of person with self-employment income (as shown on Form 1040)

Elliot Naishat

Social security number of person
with self-employment income ▶



Who Must File Schedule SE

You must file Schedule SE if:

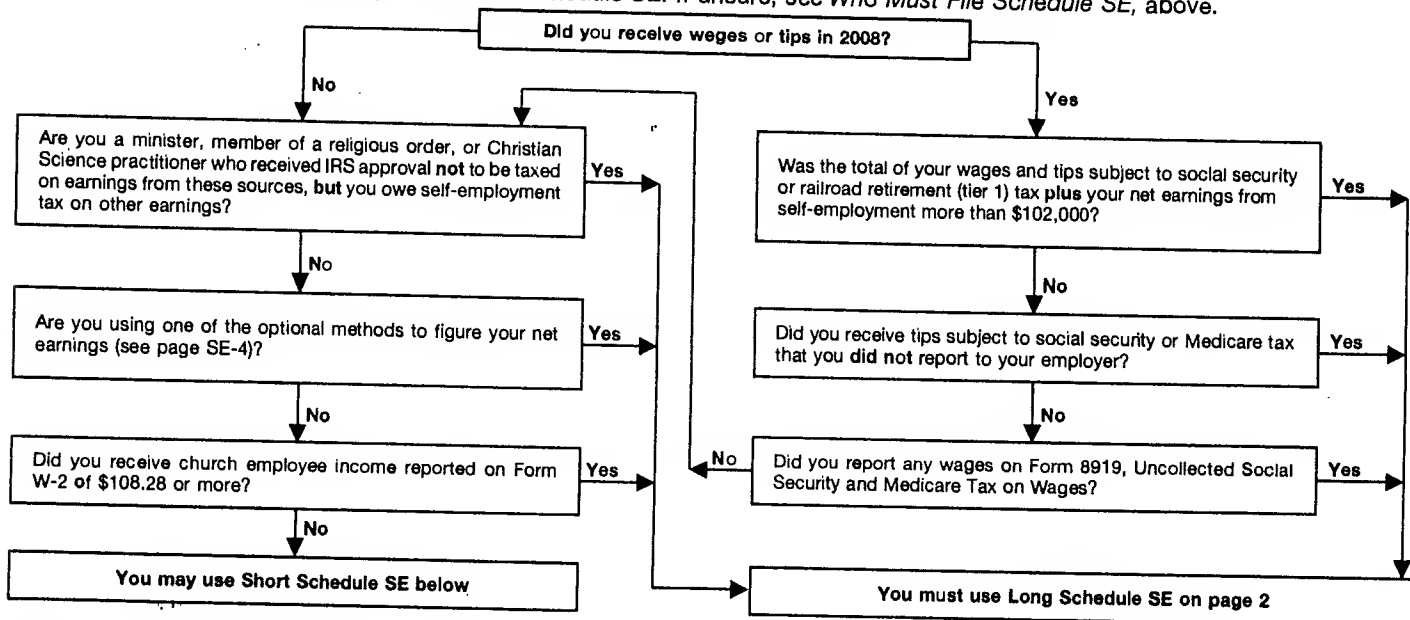
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-4).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt—Form 4361" on Form 1040, line 57.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE*, above.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	<i>0</i>	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	<i>0</i>	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report	2	<i>2502</i>	<i>39</i>
3 Combine lines 1a, 1b, and 2	3	<i>2502</i>	<i>39</i>
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4	<i>2310</i>	<i>96</i>
5 Self-employment tax. If the amount on line 4 is: • \$102,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57. • More than \$102,000, multiply line 4 by 2.9% (.029). Then, add \$12,648 to the result. Enter the total here and on Form 1040, line 57	5	<i>353</i>	<i>58</i>
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6	<i>176</i>	<i>79</i>

Elliott Naughtat

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records

**Before you begin:**

- ✓ See the instructions for line 44 that begin on page 36 to see if you can use this worksheet to figure your tax.
- ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the worksheet on page 37	1.	<u>24,709.67</u>
2. Enter the amount from Form 1040, line 9b*	2.	<u>10,883.54</u>
3. Are you filing Schedule D?*		
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0-	3.	<u>16,518.12</u>
<input type="checkbox"/> No. Enter the amount from Form 1040, line 13	3.	<u>10,714.09</u>
4. Add lines 2 and 3	4.	<u>27,593.63</u>
5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0-	5.	<u>0</u>
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	<u>27,593.63</u>
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>0</u>
8. Enter the smaller of:		
• The amount on line 1, or		
• \$32,550 if single or married filing separately,		
\$65,100 if married filing jointly or qualifying widow(er),	8.	<u>24,104.67</u>
\$43,650 if head of household.	8.	<u>24,709.67</u>
9. Is the amount on line 7 equal to or more than the amount on line 8?		
<input type="checkbox"/> Yes. Skip lines 9 and 10; go to line 11 and check the "No" box.	9.	<u>0</u>
<input checked="" type="checkbox"/> No. Enter the amount from line 7	9.	<u>0</u>
10. Subtract line 9 from line 8	10.	<u>24,709.67</u>
11. Are the amounts on lines 6 and 10 the same?		
<input type="checkbox"/> Yes. Skip lines 11 through 14; go to line 15.	11.	<u>24,104.67</u>
<input checked="" type="checkbox"/> No. Enter the smaller of line 1 or line 6	11.	<u>24,709.67</u>
12. Enter the amount from line 10 (if line 10 is blank, enter -0-)	12.	<u>24,104.67</u>
13. Subtract line 12 from line 11	13.	<u>0</u>
14. Multiply line 13 by 15% (.15)	14.	<u>0</u>
15. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	15.	<u>0</u>
16. Add lines 14 and 15	16.	<u>0</u>
17. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	17.	<u>3240</u>
18. Tax on all taxable income. Enter the smaller of line 16 or line 17. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the worksheet on page 37	18.	<u>0</u>

*If you are filing Form 2555 or 2555-EZ, see the footnote in the worksheet on page 37 before completing this line.

Form **W-2 Wage and Tax Statement** 2008

a Control number
0000108

c Employer's name, address, and ZIP code
HOUSE OF REPRESENTATIVES

**105 W. 15TH ST.
AUSTIN TX 78701
00102**

e Employee's name, address, and ZIP code

ELLIOTT NAISHTAT

7 Social security tips	1 Wages, tips, other comp. 6368.49	2 Federal income tax withheld 21.87
8 Allocated tips	3 Social security wages 6944.49	4 Social security tax withheld 430.56
9 Advance EIC payment	5 Medicare wages and tips 6944.49	6 Medicare tax withheld 100.70
10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12
13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	14 Other	12b
b Employer identification number (EIN)		12c
c Employee's social security number		12d
d State of Texas		
15 State	16 State wages, tips, etc.	17 State income tax
Employer's state I.D. no.	18 Local wages, tips, etc.	19 Local income tax
		20 Locality name

15 State

Employer's state I.D. no.

16 State wages, tips, etc.

17 State income tax

18 Local wages, tips, etc.

19 Local income tax

20 Locality name

This information is being furnished to the Internal Revenue Service.
OMB No. 1545-0046

Dept. of the Treasury - IRS
Visit the IRS Web Site at www.irs.gov/efile

Copy B To Be Filed With Employee's FEDERAL Tax Return

Label

(See instructions on page 14.)

Use the IRS label.

Otherwise, please print or type.

L
A
B
E
L

H
E
R
E

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning

, 2009, ending

, 20

OMB No. 1545-0074

YL S18 95
ELLIOTT NAISHTATI
R
S

Your social security number

Spouse's social security number

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Presidential

Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14)

☒ You☐ Spouse

Filing Status

1 ☒ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here.4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here.5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 17)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6e and 6b

No. of children on 6c who:

• lived with you
• did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above

If more than four dependents, see page 17 and check here ☐

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends (see page 22)

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

16a Pensions and annuities

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation in excess of \$2,400 per recipient (see page 27)

20a Social security benefits

21 Other income. List type and amount (see page 29)

22 Add the amounts in the far right column for lines 7 through 21. This is your total income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

23 Educator expenses (see page 29)

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see page 30)

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN

32 IRA deduction (see page 31)

33 Student loan interest deduction (see page 34)

34 Tuition and fees deduction. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income

7	30	213	90
8a	537	84	
9a	6665	34	
10	0		
11	0		
12	(19)	23	
13	2517	08	
14	0		
15b	0		
16b	0		
17	0		
18	0		
19	0		
20b	0		
21	0		
22	39914	93	
23	0		
24	0		
25	0		
26	0		
27	0		
28	0		
29	0		
30	0		
31a	0		
32	0		
33	0		
34	0		
35	0		
36	0		
37	39914	93	

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.

• All others:
Single or Married filing separately, \$5,700

Married filing jointly or Qualifying widow(er), \$11,400

Head of household, \$8,350

38	Amount from line 37 (adjusted gross income)	38	39974	93
39a	Check <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a <input type="checkbox"/> 0			
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here <input type="checkbox"/> 39b <input type="checkbox"/>			
40a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40a	10331	97
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) <input type="checkbox"/> 40b <input type="checkbox"/>			
41	Subtract line 40a from line 38	41	29582	96
42	Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37	42	3650	00
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	25932	96
44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972.	44	2121	00
45	Alternative minimum tax (see page 40). Attach Form 6251	45	0	
46	Add lines 44 and 45	46	2121	00
47	Foreign tax credit. Attach Form 1116 if required	47	300	00
48	Credit for child and dependent care expenses. Attach Form 2441	48	0	
49	Education credits from Form 8863, line 29	49	0	
50	Retirement savings contributions credit. Attach Form 8880	50	0	
51	Child tax credit (see page 42)	51	0	
52	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	52	0	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	0	
54	Add lines 47 through 53. These are your total credits	54	300	00
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	1821	00
56	Self-employment tax. Attach Schedule SE	56	0	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	0	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	0	
59	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	59	0	
60	Add lines 55 through 59. This is your total tax	60	1821	00
61	Federal income tax withheld from Forms W-2 and 1099	61	4185	36
62	2009 estimated tax payments and amount applied from 2008 return	62	1080	00
63	Making work pay and government retiree credits. Attach Schedule M	63	0	
64a	Earned income credit (EIC)	64a	0	
b	Nontaxable combat pay election <input type="checkbox"/> 64b <input type="checkbox"/>			
65	Additional child tax credit. Attach Form 8812	65	0	
66	Refundable education credit from Form 8863, line 16	66	0	
67	First-time homebuyer credit. Attach Form 5405	67	0	
68	Amount paid with request for extension to file (see page 72)	68	0	
69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	0	
70	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	70	0	
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your total payments	71	5265	36
72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72	3444	36
73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	73a	3444	36
b	Routing number			
d	Account number			
74	Amount of line 72 you want applied to your 2010 estimated tax <input type="checkbox"/> 74 <input type="checkbox"/>			
75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74	75		
76	Estimated tax penalty (see page 74)	76		

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.

Amount You Owe**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ Yes. Complete the following. ☒ No

Designee's name

Phone no.

Personal identification number (PIN)

Sign Here

Joint return? See page 15. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date 4-9-10

Your occupation state representative

Daytime phone number

512 463-0668

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no.

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (10)

Itemized Deductions

Attach to Form 1040.

See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2009

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Elliott Naishtat

Your social security number

**Medical
and
Dental
Expenses**

Caution. Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see page A-1)
- 2 Enter amount from Form 1040, line 38 **2**
- 3 Multiply line 2 by 7.5% (.075)
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

1	0	
3	0	

4	0	
---	---	--

**Taxes You
Paid**

(See
page A-2.)

- 5 State and local (check only one box):
a ☐ Income taxes, or
b ☒ General sales taxes
- 6 Real estate taxes (see page A-5)
- 7 New motor vehicle taxes from line 11 of the worksheet on
back. Skip this line if you checked box 5b
- 8 Other taxes. List type and amount

5	704	88
6	6552	75
7	0	
8	0	

9	7257	63
---	------	----

- 9 Add lines 5 through 8

**Interest
You Paid**

(See
page A-6.)

- 10 Home mortgage interest and points reported to you on Form 1098
- 11 Home mortgage interest not reported to you on Form 1098. If
paid to the person from whom you bought the home, see page
A-7 and show that person's name, identifying no., and address

10	1076	34
11	0	
12	0	
13	0	
14	0	

15	1076	34
----	------	----

Note.
Personal
interest is
not
deductible.

- 12 Points not reported to you on Form 1098. See page A-7 for
special rules
- 13 Qualified mortgage insurance premiums (see page A-7)
- 14 Investment interest. Attach Form 4952 if required. (See page A-8.)
- 15 Add lines 10 through 14

**Gifts to
Charity**

If you made a
gift and got a
benefit for it,
see page A-8.

- 16 Gifts by cash or check. If you made any gift of \$250 or
more, see page A-8
- 17 Other than by cash or check. If any gift of \$250 or more, see
page A-8. You **must** attach Form 8283 if over \$500
- 18 Carryover from prior year
- 19 Add lines 16 through 18

16	1936	00
17	62	00
18	0	

19	1998	00
----	------	----

**Casualty and
Theft Losses**

- 20 Casualty or theft loss(es). Attach Form 4684. (See page A-10.)

20	0	
----	---	--

**Job Expenses
and Certain
Miscellaneous
Deductions**

(See
page A-10.)

- 21 Unreimbursed employee expenses—job travel, union dues, job
education, etc. Attach Form 2106 or 2106-EZ if required. (See
page A-10.) *75 EU Dues*
- 22 Tax preparation fees
- 23 Other expenses—investment, safe deposit box, etc. List type
and amount
- 24 Add lines 21 through 23
- 25 Enter amount from Form 1040, line 38 **25** *39914 93*
- 26 Multiply line 25 by 2% (.02)
- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-

21	120	00
22	0	
23	0	
24	120	00
26	798	30

27	0	
----	---	--

**Other
Miscellaneous
Deductions**

- 28 Other—from list on page A-11. List type and amount

28	0	
----	---	--

**Total
Itemized
Deductions**

- 29 Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)?
☒ **No.** Your deduction is not limited. Add the amounts in the far right column for
lines 4 through 28. Also, enter this amount on Form 1040, line 40a.
☐ **Yes.** Your deduction may be limited. See page A-11 for the amount to enter.

29	10,331	97
----	--------	----

- 30 If you elect to itemize deductions even though they are less than your standard
deduction, check here ☐

**Worksheet
for Line 7—
New motor
vehicle
taxes**

Before you begin: ✓ You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than \$135,000 (\$260,000 if married filing jointly).
 ✓ See the instructions for line 7 on page A-6.

Use this worksheet to figure the amount to enter on line 7.

(Keep a copy for your records.)

1	Enter the state and local sales and excise taxes you paid in 2009 for the purchase of any new motor vehicle(s) after February 16, 2009 (see page A-6)				
2	Enter the purchase price (before taxes) of the new motor vehicle(s)				
3	Is the amount on line 2 more than \$49,500? <input type="checkbox"/> No. Enter the amount from line 1. <input type="checkbox"/> Yes. Figure the portion of the tax from line 1 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see page A-6).				3
4	Enter the amount from Form 1040, line 38				
5	Enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico				
6	Add lines 4 and 5				
7	Enter \$125,000 (\$250,000 if married filing jointly)				
8	Is the amount on line 6 more than the amount on line 7? <input type="checkbox"/> No. Enter the amount from line 3 above on Schedule A, line 7. Do not complete the rest of this worksheet. <input type="checkbox"/> Yes. Subtract line 7 from line 6				
9	Divide the amount on line 8 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000				
10	Multiply line 3 by line 9				10
11	Deduction for new motor vehicle taxes. Subtract line 10 from line 3. Enter the result here and on Schedule A, line 7				11

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (10)

Name(s) shown on return

Interest and Ordinary Dividends

Attach to Form 1040A or 1040.

See instructions on back.

OMB No. 1545-0074

2009

Attachment
Sequence No. 08

Elliott Naishat

Part I
Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address

University Federal Credit Union

Ameriprise Financial

Atlas Pipeline Partners, LP

Amount

134 94

31 90

371 00

- 2 Add the amounts on line 1
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a

537 84

0

537 84

Note. If line 4 is over \$1,500, you must complete Part III.

Part II
Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5 List name of payer

Calvert Social Investment Fund

Ameriprise Financial

Amount

560 11

6105 23

- 6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a

6665 34

Note. If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1
- b If "Yes," enter the name of the foreign country
- 8 During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

Yes

No

☐ ☒

☐ ☒

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (10)

Profit or Loss From Business

(Sole Proprietorship)

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
Attach to Form 1040, 1040NR, or 1041.

See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2009

Attachment
Sequence No. **09**

Name of proprietor

Elliott Naishat

Social security number (SSN)

[Redacted]

A Principal business or profession, including product or service (see page C-2 of the instructions)

Attorney - Legal Services

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.)

602 W. 11th Street

City, town or post office, state, and ZIP code

Austin, TX 78701

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2009? If "No," see page C-3 for limit on losses

☒ Yes

☐ No

H If you started or acquired this business during 2009, check here

☐

Part I Income

1 Gross receipts or sales. **Caution.** See page C-4 and check the box if:

• This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or

• You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-3 for limit on losses.

☐

1 850 77

2 Returns and allowances

2 0

3 Subtract line 2 from line 1

3 850 77

4 Cost of goods sold (from line 42 on page 2)

4 0

5 **Gross profit.** Subtract line 4 from line 3

5 850 77

6 Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4)

6 0

7 **Gross income.** Add lines 5 and 6

7 850 77

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising

8

18 Office expense

18

9 Car and truck expenses (see page C-4)

9

19 Pension and profit-sharing plans

19

10 Commissions and fees

10

20 Rent or lease (see page C-6):

20

11 Contract labor (see page C-4)

11

a Vehicles, machinery, and equipment

20a

12 Depletion

12

b Other business property

20b

13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)

13

21 Repairs and maintenance

21

14 Employee benefit programs (other than on line 19)

14

22 Supplies (not included in Part III)

22

15 Insurance (other than health)

15

23 Taxes and licenses

23 515 00

16 Interest:

a Mortgage (paid to banks, etc.)

16a

24 Travel, meals, and entertainment:

24

b Other

16b

a Travel

24a

b Deductible meals and entertainment (see page C-6)

24b

17 Legal and professional services

17

25 Utilities

25

26 Wages (less employment credits)

26

27 Other expenses (from line 48 on page 2)

27 355 00

28 **Total expenses** before expenses for business use of home. Add lines 8 through 27

28 870 00

29 Tentative profit or (loss). Subtract line 28 from line 7

29 (19 23)

30 Expenses for business use of your home. Attach **Form 8829**

30 0

31 **Net profit or (loss).** Subtract line 30 from line 29.

31

(19 23)

• If a profit, enter on both **Form 1040**, line 12, and **Schedule SE**, line 2, or on **Form 1040NR**, line 13 (if you checked the box on line 1, see page C-7). Estates and trusts, enter on **Form 1041**, line 3.

• If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-7).

• If you checked 32a, enter the loss on both **Form 1040**, line 12, and **Schedule SE**, line 2, or on **Form 1040NR**, line 13 (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on **Form 1041**, line 3.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see page C-8)Page **2**

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No	
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-5 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) / /	
44	Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:	
a	Business	
b	Commuting (see instructions)	
c	Other	
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Austin Bar Association	140	00
Individual Rights & Responsibilities -		
State Bar of Texas section dues	15	00
National Association of Social		
Worker (NASW) dues	200	00
48 Total other expenses. Enter here and on page 1, line 27	48	355 00

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (10)

Capital Gains and Losses

Attach to Form 1040 or Form 1040NR.

See Instructions for Schedule D (Form 1040).

Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2009

Attachment
Sequence No. **12**

Name(s) shown on return

Elliott Naishat

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2	2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4				0
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5				(31 00)
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions	6				(0)
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)	7				(31 00)

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 543 sh. Macrovision Solutions Corp.	5/5/08	6/5/09	12158 34	9953 26	2205 08
9 Enter your long-term totals, if any, from Schedule D-1, line 9	9		0		0
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10		12158 34		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11				0
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12				343 00
13 Capital gain distributions. See page D-2 of the instructions	13				0
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions	14				(0)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back	15				2548 08

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	251708
If line 16 is: • A gain , enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • A loss , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • Zero , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes . Go to line 18. <input type="checkbox"/> No . Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions	18	0
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions	19	0
20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> Yes . Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. <input type="checkbox"/> No . Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)	21	()
Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes . Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <input type="checkbox"/> No . Complete the rest of Form 1040 or Form 1040NR.		

UNCORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. SCANLAN, BUCKLE & YOUNG, P.C. 602 WEST 11TH STREET AUSTIN, TX 78701 512-478-4651		1 Rents \$	OMB No. 1545-0115	Miscellaneous Income
PAYER'S federal identification number [REDACTED]		2 Royalties \$	09 Form 1099-MISC	
RECIPIENT'S identification number [REDACTED]		3 Other income \$	4 Federal income tax withheld \$	Copy B For Recipient
RECIPIENT'S name, street address (including apt. no.), city, state, and ZIP code Elliott Naishtat [REDACTED] [REDACTED]		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
Account number (see instructions)		7 Nonemployee compensation \$ 850.77	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
15a Section 409A deferrals \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer frequently for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
15b Section 409A income \$		11 [REDACTED]	12 [REDACTED]	
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form 1099-MISC

(keep for your records)

Department of the Treasury - Internal Revenue Service

2 Wage and Tax Statement 2009

Employer's name, address, and ZIP code OF REPRESENTATIVES 15TH ST. N TX 78701 00102		7 Social security tips	1 Wages, tips, other comp. 30213.90	2 Federal income tax withheld 4185.36
Employee's name, address, and ZIP code OTT NAISHTAT [REDACTED]		8 Allocated tips	3 Social security wages 30789.90	4 Social security tax withheld 1908.97
Suff.		9 Advance EIC payment	5 Medicare wages and tips 30789.90	6 Medicare tax withheld 446.45
		10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12
		13 Statutory employee <input checked="" type="checkbox"/> Partnership plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> [REDACTED] (EIN)	14 Other	12b 12c 12d
Employer's state I.D. no.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name

B To Be Filed With Employee's FEDERAL Tax Return

This information is being furnished to the Internal Revenue Service.

OMB No. 1545-0008

Dept. of the Treasury - IRS
Visit the IRS Web Site at www.irs.gov/efile.

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2010

(99)

IRS Use Only—Do not write or staple in this space.

Name,
Address,
and SSNSee separate
instructions.P
R
I
N
T

C
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A
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L
Y

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning

, 2010, ending

, 20

OMB No. 1545-0074

Your first name and initial

Last name

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.

Your social security number

Spouse's social security number

▲ Make sure the SSN(s) above
and on line 6c are correct.Checking a box below will not
change your tax or refund.

Presidential

Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund

☒ You☐ Spouse

Filing Status

1 ☒ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above
and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If
the qualifying person is a child but not your dependent, enter this
child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four
dependents, see
instructions and
check here ▶ ☐Boxes checked
on 6a and 6b

No. of children

on 6c who:

• lived with you
• did not live with
you due to divorce
or separation
(see instructions)Dependents on 6c
not entered aboveAdd numbers on
lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount

16a Pensions and annuities

16a

b Taxable amount

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and
fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

Adjusted
Gross
IncomeAttach Form(s)
W-2 here. Also
attach Forms
W-2G and
1099-R if tax
was withheld.If you did not
get a W-2,
see page 20.Enclose, but do
not attach, any
payment. Also,
please use
Form 1040-V.

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	29618	11
39a	Check <input type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a			
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b			
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	10652	53
41	Subtract line 40 from line 38	41	13965	58
42	Exemptions. Multiply \$3,650 by the number on line 6d.	42	3650	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	10315	58
44	Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	0	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	0	
46	Add lines 44 and 45	46	0	
47	Foreign tax credit. Attach Form 1116 if required	47	250	02
48	Credit for child and dependent care expenses. Attach Form 2441	48	0	
49	Education credits from Form 8863, line 23	49	0	
50	Retirement savings contributions credit. Attach Form 8880	50	0	
51	Child tax credit (see instructions)	51	0	
52	Residential energy credits. Attach Form 5695	52	0	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	0	
54	Add lines 47 through 53. These are your total credits	54	250	02
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	0	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	0	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	0	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	0	
59	a <input type="checkbox"/> Form(s) W-2, box 9 b <input type="checkbox"/> Schedule H c <input type="checkbox"/> Form 5405, line 16	59	0	
60	Add lines 55 through 59. This is your total tax	60	0	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	0	
62	2010 estimated tax payments and amount applied from 2009 return	62	872	
63	Making work pay credit. Attach Schedule M	63	339	42
64a	Earned income credit (EIC)	64a	0	
b	Nontaxable combat pay election <input type="checkbox"/> 64b			
65	Additional child tax credit. Attach Form 8812	65	0	
66	American opportunity credit from Form 8863, line 14	66	0	
67	First-time homebuyer credit from Form 5405, line 10	67	0	
68	Amount paid with request for extension to file	68	0	
69	Excess social security and tier 1 RRTA tax withheld	69	0	
70	Credit for federal tax on fuels. Attach Form 4136	70	0	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	0	
72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments	72	1211	42

Refund

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	1211	42
74a	Amount of line 73 you want refunded. If Form 8888 is attached, check here <input type="checkbox"/>	74a	1211	42

Direct deposit? See instructions.

b	Routing number	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		

75	Amount of line 73 you want applied to your 2011 estimated tax	75	
----	---	----	--

Amount You Owe

76	Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions	76	0
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete below. ☒ No

Designee's name	Phone no.	Personal identification number (PIN)

Sign Here

Joint return? See page 12. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
<i>[Signature]</i>	4-17-11	State representative & attorney	512 463-0668
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name				
Firm's address				

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040.

▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2010

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Elliott Naishtat

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.					
	1	Medical and dental expenses (see instructions)	1	0		
	2	Enter amount from Form 1040, line 38 2				
	3	Multiply line 2 by 7.5% (.075)	3	0		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid	5 State and local (check only one box):					
	a	<input type="checkbox"/> Income taxes, or	5	1814	51	
	b	<input checked="" type="checkbox"/> General sales taxes				
	6	Real estate taxes (see instructions)	6	5664	89	
	7	New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	7	0		
	8	Other taxes. List type and amount ▶	8	0		
	9	Add lines 5 through 8			9	
					7479	40
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	956	13	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	0		
	12	Points not reported to you on Form 1098. See instructions for special rules	12	0		
	13	Mortgage insurance premiums (see instructions)	13	0		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	0		
	15	Add lines 10 through 14			15	
					956	13
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16	2061		
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	156		
	18	Carryover from prior year	18	0		
	19	Add lines 16 through 18			19	
				2217	00	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0		
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ <i>TREU dues</i>	21	120	00	
	22	Tax preparation fees	22	0		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	0		
	24	Add lines 21 through 23	24	120	00	
	25	Enter amount from Form 1040, line 38 25 <i>24618</i> 93				
	26	Multiply line 25 by 2% (.02)	26	492	38	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
					0	
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶	28	0		
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29	10652	53	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

**Worksheet
for Line 7—
New motor
vehicle
taxes**

Before you begin: ✓ You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than \$135,000 (\$260,000 if married filing jointly).
 ✓ See the instructions for line 7 on page A-6.

Use this worksheet to figure the amount to enter on line 7.

(Attach to Form 1040.)

1	Enter the state and local sales and excise taxes you paid in 2010 for the purchase of any new motor vehicle(s) after February 16, 2009, and before January 1, 2010 (see instructions)				
2	Enter the purchase price (before taxes) of the new motor vehicle(s)				
3	Is the amount on line 2 more than \$49,500? <input type="checkbox"/> No. Enter the amount from line 1. <input type="checkbox"/> Yes. Figure the portion of the tax from line 1 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions).				
4	Enter the amount from Form 1040, line 38				
5	Enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico				
6	Add lines 4 and 5				
7	Enter \$125,000 (\$250,000 if married filing jointly)				
8	Is the amount on line 6 more than the amount on line 7? <input type="checkbox"/> No. Enter the amount from line 3 above on Schedule A, line 7. Do not complete the rest of this worksheet. <input type="checkbox"/> Yes. Subtract line 7 from line 6				
9	Divide the amount on line 8 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000				
10	Multiply line 3 by line 9				
11	Deduction for new motor vehicle taxes. Subtract line 10 from line 3. Enter the result here and on Schedule A, line 7.				

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
Attach to Form 1040, 1040NR, or 1041. See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2010

Attachment
Sequence No. **09**

Name of proprietor

Elliott Naishtat

A Principal business or profession, including product or service (see instructions)

Attorney - Legal Services

C Business name. If no separate business name, leave blank.

Social security number (SSN)

[REDACTED]

D Employer ID number (EIN), if any

[REDACTED]

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

*602 W. 11th Street
Austin TX 78701*

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____

G Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2010, check here ☐

Part I Income

1 Gross receipts or sales. **Caution.** See instructions and check the box if:

• This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or

• You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses.

☐

2 Returns and allowances

3 Subtract line 2 from line 1

4 Cost of goods sold (from line 42 on page 2)

5 **Gross profit.** Subtract line 4 from line 3

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

7 **Gross income.** Add lines 5 and 6

1

0

2

0

3

0

4

0

5

0

6

0

7

0

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising

9 Car and truck expenses (see instructions)

10 Commissions and fees

11 Contract labor (see instructions)

12 Depletion

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)

14 Employee benefit programs (other than on line 19)

15 Insurance (other than health)

16 Interest:

a Mortgage (paid to banks, etc.)

b Other

17 Legal and professional services

18 Office expense

19 Pension and profit-sharing plans

20 Rent or lease (see instructions):

a Vehicles, machinery, and equipment

b Other business property

21 Repairs and maintenance

22 Supplies (not included in Part III)

23 Taxes and licenses

24 Travel, meals, and entertainment:

a Travel

b Deductible meals and entertainment (see instructions)

25 Utilities

26 Wages (less employment credits)

27 Other expenses (from line 48 on page 2)

18

19

20a

20b

21

22

23

24a

24b

25

26

27

515

345

28 **Total expenses** before expenses for business use of home. Add lines 8 through 27

29 Tentative profit or (loss). Subtract line 28 from line 7

30 Expenses for business use of your home. Attach **Form 8829**

31 **Net profit or (loss).** Subtract line 30 from line 29.

• If a profit, enter on both **Form 1040**, line 12, and **Schedule SE**, line 2, or on **Form 1040NR**, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041**, line 3.

• If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040**, line 12, and **Schedule SE**, line 2, or on **Form 1040NR**, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041**, line 3.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

28

29

30

31

880

(880)

0

(880)

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____ / _____ / _____
44	Of the total number of miles you drove your vehicle during 2010, enter the number of miles you used your vehicle for:
	a Business _____ b Commuting (see instructions) _____ c Other _____
45	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No
	b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

Austin Bar Association	150
Individual Rights & Responsibilities - State Bar of Texas section dues	15
National Association of Social Workers (NASW) dues	200
48 Total other expenses. Enter here and on page 1, line 27	48 365

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

2010
Attachment
Sequence No. **12**

Name(s) shown on return

Elliott Naishat

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					0
2 Enter your short-term totals, if any, from Schedule D-1, line 2	2		0		
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3		0		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4				0
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5				0
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions	6				0
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)	7				0

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 1000 sh Titanium Metals Corp. New	10/13/08	11/4/10	18,912 65	8,207 50	10,705 15
Frac. sh of Pace Oil & Gas Ltd spin from Provident Energy TR. UNIT ③ . 1225	7/13/10	8/13/10	CIL 1 78	0	1 78
9 Enter your long-term totals, if any, from Schedule D-1, line 9	9		0		0
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10		18,914 43		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11				0
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12				(25 00)
13 Capital gain distributions. See page D-2 of the instructions	13				0
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions	14				0
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back	15				10,681 93

Part III Summary

16 Combine lines 7 and 15 and enter the result	16 <u>10,681.83</u>
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 	
17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.	
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions ►	18 0
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions ►	19 0
20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.	
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> 21 () </div> </div>	
Note. When figuring which amount is smaller, treat both amounts as positive numbers.	
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.	

SCHEDULE M
(Form 1040A or 1040)

Making Work Pay Credit

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040A or 1040.

▶ See separate instructions.

2010
Attachment
Sequence No. **166**

Name(s) shown on return

Elliott Naughtat

Your social security number

[REDACTED]



To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.



You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

Important: Check the "No" box on line 1a and see the instructions if:

- (a) You have a net loss from a business,
- (b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,
- (c) Your wages include pay for work performed while an inmate in a penal institution,
- (d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or
- (e) You are filing Form 2555 or 2555-EZ.

1a Do you (and your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?

- ☐ **Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.
- ☒ **No.** Enter your earned income (see instructions)

1a *5474 48*

b Nontaxable combat pay included on line 1a (see instructions)

1b *0*

2 Multiply line 1a by 6.2% (.062)

2 *339 42*

3 Enter \$400 (\$800 if married filing jointly)

3 *400 00*

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a)

4 *339 42*

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22

5 *24618 11*

6 Enter \$75,000 (\$150,000 if married filing jointly)

6 *75000 00*

7 Is the amount on line 5 more than the amount on line 6?

- ☒ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.
- ☐ **Yes.** Subtract line 6 from line 5

7

8 Multiply line 7 by 2% (.02)

8

9 Subtract line 8 from line 4. If zero or less, enter -0-

9 *339 42*

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

- ☒ **No.** Enter -0- on line 10 and go to line 11.
- ☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in 2010. Do not enter more than \$250 (\$500 if married filing jointly)

10 *0*

11 **Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40

11 *339 42*

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.



Before you begin:

- ✓ If you are claiming the additional child tax credit and have already completed Form 8812, enter on line 1a of Schedule M the amount from line 4a of your Form 8812. **Do not** complete the worksheet below.
- ✓ Disregard community property laws when figuring the amounts to enter on this worksheet.
- ✓ If married filing jointly, add your spouse's amounts to yours when completing this worksheet.

1. a. Enter the amount from line 7 of Form 1040A or Form 1040 1a. 6354.48
 b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Schedule M, line 1b. This amount should be shown in box 12 of Form(s) W-2 with code Q. 1b. 0
 Next, if you are filing Schedule C, C-EZ, F, or SE, or you received a Schedule K-1 (Form 1065 or Form 1065-B), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.
2. a. Enter any statutory employee income reported on line 1 of Schedule C or C-EZ 2a. 0
 b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1.* Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. **Do not** include on this line any statutory employee income or any other amounts exempt from self-employment tax. Options and commodities dealers must add any gain or subtract any loss (in the normal course of dealing in or trading section 1256 contracts) from section 1256 contracts or related property 2b. (880)
 c. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A.* Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. **Do not** include on this line any amount exempt from self-employment tax 2c. 0
 d. If you used the farm optional method to figure net earnings from self-employment, enter the amount from Schedule SE, Section B, line 15. Otherwise, skip this line and enter on line 2c the amount from line 2c 2d. _____
 e. If line 2c is a profit, enter the **smaller** of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c. 2e. 0
3. Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, **stop**. Do not complete the rest of this worksheet. You do not qualify for the making work pay credit. 3. 5474.48
4. Enter any amount included on line 1a that is:
 a. A scholarship or fellowship grant not reported on Form W-2 4a. 0
 b. For work done while an inmate in a penal institution (enter "PRI" and this amount on the dotted line next to line 7 of Form 1040A or 1040) 4b. 0
 c. A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount on the dotted line next to line 7 of Form 1040A or 1040). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity 4c. 0
5. a. Enter any amount included on line 3 that is also included on Form 2555, line 43, or Form 2555-EZ, line 18. **Do not** include any amount that is also included on line 4a, 4b, or 4c above 5a. 0
 b. Enter the portion, if any, of the amount from Form 2555, line 44, that you also included on Schedule E in partnership net income or (loss) or deducted on Form 1040, line 27; Schedule C; Schedule C-EZ; or Schedule F 5b. 0
 c. Subtract line 5b from line 5a 5c. 0
6. Enter the amount from Form 1040, line 27 6. 0
7. Add lines 4a through 4c, 5c, and 6 7. 0
8. Subtract line 7 from line 3. Enter the result here and on Schedule M, line 1a 8. 5474.48

*If you have any Schedule K-1 amounts and you are not required to file Schedule SE, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.



for each locality using the above rules. If there is no table for your locality, the table amount is considered to be zero. Multiply the table amount for each locality you lived in by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2010 and the denominator is the total number of days in the year (365). If you lived in more than one locality in the

same state and the local general sales tax rate was the same for each locality, enter the total of the prorated table amounts for each locality in that state on line 2. Otherwise, complete a separate worksheet for lines 2 through 6 for each locality and enter each prorated table amount on line 2 of the applicable worksheet.

Example. You lived in Locality 1 from January 1 through August 31, 2010 (243 days), and in Locality 2 from September 1 through December 31, 2010 (122 days). The table amount for Locality 1 is \$100. The table amount for Locality 2 is \$150. You would figure the amount to enter on line 2 as follows. Note that this amount may not equal your local sales tax deduc-

State and Local General Sales Tax Deduction Worksheet—Line 5b

(See the *Instructions for Line 5b Worksheet* that begin on page A-3.)

Keep for Your Records



Instead of using this worksheet, you can find your deduction by using the 2010 Sales Tax Deduction Calculator at IRS.gov.

Before you begin: See the instructions for line 1 on page A-3 if you:

- ☒ Lived in more than one state during 2010, or
- ☒ Had any **nontaxable** income in 2010.

1. Enter your **state** general sales taxes from the applicable table on page A-12 or A-13 (see page A-3) . . . 1. \$ 439

Next. If, for all of 2010, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, Rhode Island, or West Virginia, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, California (Los Angeles County only), Colorado, Georgia, Illinois, Louisiana, Missouri, New York State, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2010?

☒ No. Enter -0-

☐ Yes. Enter your base **local** general sales taxes from the applicable table on page A-14 (see page A-3)

2. \$ 0

3. Did your locality impose a **local** general sales tax in 2010? Residents of California and Nevada see the instructions for *Line 3* on page A-5.

☐ No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☒ Yes. Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2010, see page A-5 3. 2.0

4. Did you enter -0- on line 2 above?

☐ No. Skip lines 4 and 5 and go to line 6.

☒ Yes. Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 4. 6.25

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) 5. .32

6. Did you enter -0- on line 2 above?

☐ No. Multiply line 2 by line 3

☒ Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2010, see the instructions on page A-5

6. \$ 140.48

7. Enter your state and local general sales taxes paid on specified items, if any (see page A-5) 7. \$ 1235.03

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to check **box b** on that line 8. \$ 1814.51

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records



- Before you begin:**
- ✓ See the instructions for line 44 on page 35 to see if you can use this worksheet to figure your tax.
 - ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the worksheet on page 36	1.	<u>10,315.58</u>
2. Enter the amount from Form 1040, line 9b*	2.	<u>7053.07</u>
3. Are you filing Schedule D?*		
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-	3.	<u>10,681.93</u>
<input type="checkbox"/> No. Enter the amount from Form 1040, line 13	4.	<u>17,735.00</u>
4. Add lines 2 and 3	4.	<u>17,735.00</u>
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	<u>0</u>
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	<u>17,735.00</u>
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>0</u>
8. Enter:		
\$34,000 if single or married filing separately, \$68,000 if married filing jointly or qualifying widow(er), \$45,550 if head of household.	8.	<u>34,000</u>
9. Enter the smaller of line 1 or line 8	9.	<u>10,315.58</u>
10. Enter the smaller of line 7 or line 9	10.	<u>0</u>
11. Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>10,315.58</u>
12. Enter the smaller of line 1 or line 6	12.	<u>10,315.58</u>
13. Enter the amount from line 11	13.	<u>10,315.58</u>
14. Subtract line 13 from line 12	14.	<u>0</u>
15. Multiply line 14 by 15% (.15)	15.	<u>0</u>
16. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	16.	<u>0</u>
17. Add lines 15 and 16	17.	<u>0</u>
18. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	18.	<u>1130</u>
19. Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the worksheet on page 36	19.	<u>0</u>

*If you are filing Form 2555 or 2555-EZ, see the footnote in the worksheet on page 36 before completing this line.

Form **W-2 Wage and Tax Statement** 2010

a Employer's name, address, and ZIP code [REDACTED] HOUSE OF REPRESENTATIVES 105 W. 15TH ST. AUSTIN TX 78701 00102		7 Social security tips [REDACTED]	1 Wages, tips, other comp. 6354.48	2 Federal income tax withheld [REDACTED]		
b Employee's name, address, and ZIP code 00400000000 ELLIOTT NAISHTAT [REDACTED]		8 Allocated tips [REDACTED]	3 Social security wages 6930.48	4 Social security tax withheld 429.69		
		9 Advance EIC payment [REDACTED]	5 Medicare wages and tips 6930.48	6 Medicare tax withheld 100.49		
		10 Dependent care benefits [REDACTED]	11 Nonqualified plans [REDACTED]	12a See instructions for box 12 [REDACTED]		
		13 Statutory employee [REDACTED]	14 Other [REDACTED]	12b [REDACTED]		
15 State [REDACTED]		16 State wages, tips, etc. [REDACTED]	17 State income tax [REDACTED]	18 Local wages, tips, etc. [REDACTED]	19 Local income tax [REDACTED]	20 Locality name [REDACTED]